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HOUSE BILL 2389 By
Bunch

SENATE BILL 2436
By Miller J

AN ACT to amend Tennessee Code Annotated, Section 67-4-215,
relative to collection of business taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-215, is amended by deleting subsections (c) and (d) in their entirety and by substituting instead the following language:

(c)

(1) The municipal police officer or sheriff into whose hands such distress warrant may come, or the sheriff's deputy, may execute same by distraint and sale of personal property belonging to such delinquent taxpayer, and the proceedings in respect thereto shall be the same as are provided by law for proceedings under execution at law from a court of record; and the executing officer shall be entitled to the same fees, commissions and the necessary expense of removing and keeping property distrained as in case of an execution from a court of record.

(2) If the officer cannot find personal property to satisfy the distress warrant, the officer may levy same upon any real estate in the officer's

municipality in the case of a municipal police officer, or county in the case of the sheriff or the sheriff's deputy, belonging to such delinquent taxpayer. If levied on land, the distress warrant, together with the officer's return thereon, shall be returned to the circuit court of the county wherein the land lies, and the land shall be condemned and sold under the orders of the circuit court, in the same manner as in case of a levy on land of an execution issued by a general sessions court.

Suit or suits may be brought, if necessary.

(d) If any municipal police officer or sheriff willfully fails, refuses or neglects to execute any distress warrant directed to the municipal police officer or sheriff within the time provided in this part, the official bond of such municipal police officer or sheriff shall be liable for the tax, penalty, interest, and cost due by the taxpayer, and, on complaint of any proper officer, this penalty shall be enforced by the attorney general and reporter in any manner permitted by law.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.